

## § 26.117

shipper shall retain one copy of the Form 487B and send one copy thereof, with other shipping documents, to the district director of customs at the port of arrival.

[20 FR 6077, Aug. 20, 1955, as amended by T.D. 7006, 34 FR 2249, Feb. 15, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting § 26.116, see the List of CFR Sections Affected, which appears in the Finding Aids section of the printed volume and on GPO Access.

### PROCEDURE AT PORT OF ARRIVAL

#### § 26.117 Action by carrier.

The carrier of the merchandise specified on the Form 487B shall, at the time of unloading at the port of arrival in the United States, segregate and arrange the cases of liquors or articles for convenient customs examination and will assume any expense incurred in connection therewith.

#### § 26.118 Inspection by district director of customs at port of arrival.

On receipt of properly executed Form 487B from the shipper and the copies of Form 487B from the district director of customs in Puerto Rico, the district director of customs at the port of arrival shall inspect the merchandise to determine whether the quantity specified on the Form 487B is contained in the shipment. He will then execute his certificate on each copy of Form 487B received and indicate thereon any exceptions found at the time of discharge. The statement of exceptions should show the serial number of each case or other shipping container which sustained a loss, the quantity of liquor reported shipped in such container and the quantity lost. Losses occurring as the result of missing bottles, cases, or other containers should be listed separately from empty containers and containers which have sustained losses due to breakage. Where the statement is made on the basis of bottles missing or lost due to other cause, the number and size of bottles lost should be shown. If the district director of customs finds that the full amount of the taxes due has not been paid, he will require the difference due to be paid prior to release of the merchandise in

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accordance with the applicable provisions of this part. When the proper inspection of the merchandise has been effected, and any additional taxes found to be due on the liquors or articles collected, the merchandise will be released.

[20 FR 6077, Aug. 20, 1955, as amended by T.D. 7006, 34 FR 2249, Feb. 15, 1969. Redesignated at 40 FR 16835, Apr. 15, 1975. T.D. ATF-451, 66 FR 21669, May 1, 2001]

#### § 26.119 Disposition of forms by district director of customs.

Two copies of the Form 487B will be forwarded to the appropriate ATF officer, and one copy of the form will be retained by the district director of customs and be available for inspection by appropriate ATF officers.

[T.D. ATF-451, 66 FR 21669, May 1, 2001]

### Subpart F—Liquors and Articles Purchased by Tourists in Puerto Rico

#### § 26.125 Taxable.

When liquors and articles subject to tax are brought into the United States by tourists, the tax thereon shall be paid as provided in this subpart.

#### § 26.126 Taxpayment in Puerto Rico.

Liquors upon which all Federal internal revenue taxes have been paid in Puerto Rico may be brought into the United States for personal consumption without payment of additional taxes. When distilled spirits, wines, or beer are purchased by a tourist for consumption in the United States, the internal revenue tax due may be paid to the appropriate ATF officer, and an ATF receipt obtained, or the tax may be paid to the U.S. Customs authorities, who will issue a customs receipt. The tax on articles purchased by tourists may be paid in the same manner. The receipt received from the appropriate ATF officer or from the customs officer shall be presented, as required, as evidence that the tax has been paid.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1335, as amended, 1358, as amended (26 U.S.C. 5061, 5205))

[T.D. ATF-206, 50 FR 23954, June 7, 1985, as amended by T.D. ATF-251, 52 FR 19339, May 22, 1987]